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**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re: : Case No. 08-35653 (KRH)
: Jointly Administered
CIRCUIT CITY STORES, INC., *et al.* : Chapter 11
: Debtors.

**RESPONSE OF OHIO BUREAU OF WORKERS' COMPENSATION TO
LIQUIDATING TRUST'S TWENTY-NINTH OMNIBUS OBJECTION TO
CLAIMS (REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS AND
DISALLOWANCE OF CERTAIN INVALID CLAIMS)**

Ohio Bureau of Workers' Compensation ("BWC"), by and through Ohio Attorney
General Michael DeWine, hereby responds to the *Liquidating Trust's Twenty-Ninth Omnibus*

Objection to Claims (Reduction of Certain Partially Invalid Claims and Disallowance of Certain Invalid Claims filed March 30, 2012, doc. # 11807. The Liquidating Trust asserts that claim 14883 filed by BWC in the amount of \$4,740.00 should be disallowed and expunged on the basis that the claim was filed past the appropriate Administrative Bar Date. The objection should be overruled. The claim was filed on March 22, 2010 for an obligation to BWC that arose on or after January 1, 2010. Pursuant to the Plan and Confirmation Order, the claim should be allowed.

The Liquidating Trustee further objects on the basis that the Trust disputes the validity of the claim. As filed, the proof of claim “creates a prima facie valid claim”. The burden is on the objecting party, here, the Liquidating Trust, to “produce sufficient evidence to negate this prima facie validity of the claim”. In re Mission of Care, Inc., 164 B.R. 877 (Bankr.De.1994). The Liquidating Trust’s bare assertion that it disputes the validity of the claim is insufficient to meet that burden.

Wherefore, for the above reasons, BWC respectfully requests that the Court deny the Liquidating Trust’s objection and allow claim 14883 as filed.

Respectfully submitted,

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing *Response of Ohio Bureau of Workers' Compensation to Liquidating Trust's Twenty-Ninth Objection to Claims* was served electronic filing this 30th day of April, 2012 upon the Service List.

/s/ Victoria D. Garry
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